



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

April 20, 2006

The Honorable R. Larry Lewis
Chief Judge
County of Scott General District Court
104 East Jackson St., Suite 9
Gate City, VA 24251

The Honorable Tammy B. McElyea
Chief Judge of the Circuit Court
Magistrate Supervising Authority
Thirtieth Judicial District
P. O. Box 1248
Wise, VA 24293

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Scott General District Court and the associated magistrates from the Thirtieth Judicial District for the period January 1, 2005 through March 31, 2006.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court and the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial management system and in the Magistrates' records; no material weaknesses in internal controls; and no instances of non-compliance with applicable laws, regulations, and policies.

We discussed these comments with the Magistrate on April 18, 2006 and with the Clerk on April 20, 2006 and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:sks

cc: The Honorable James Michael Shull, Judge
Michael D. Edwards, Clerk
Ruth Hale, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia